Morgan County Commission Board of Equalization Meeting Minutes February 26, 2009

Members Present: Thomas R. Swaim, Brenda J. Hutchinson, and Stacy A. Dugan

The meeting was opened by Debra Kesecker, County Clerk, at 9:35 a.m.

Allen Harris

Mr. Harris approached the Board of Equalization concerning his two lots in Sleepy Creek district. The size of the lots are .8800 acre and .7000 acre. After discussing the properties with the Assessor and his staff, the Assessor's staff agreed to change the classification to residual, which will lower the assessment. The Assessor's staff will call Mr. Harris with an exact assessment amount and inform the Commission of the new amount. Commission staff will follow up with a letter to Mr. Harris stating the new amount.

Virginia Gabbert

Ms. Gabbert approached the Board of Equalization regarding her property on .419 acre in Bath District. Ms. Gabbert had previously spoken to the Assessor's office and the Assessor's staff lowered the assessment from \$85,200 to \$65,300.00. Ms. Gabbert expressed to the Commission her concerns for increasing taxes. After discussing the assessment, the Commission agreed it cannot be lowered. Commission staff will

follow up with a letter to Ms. Gabbert stating the new assessment.

Cheryl Gross

Ms. Gross appeared in front of the Board of Equalization to discuss her .1263 acre parcel with homesite in Bath District. Ms. Gross provided the Commission with an information packet concerning repairs needed to her house. Ms. Gross also provided her homeowner's insurance policy for the Commission to review. After reviewing the homeowner's insurance policy, the Commission explained to Ms. Gross the assessment amount is lower than the insured amount stated on the homeowner's insurance policy. After discussing the assessment with the Assessor and his staff, the Commission agreed not to lower the assessment.

Andy Zarafshon

Mr. Zarafshon approached the Board of Equalization regarding his 6.78 acre parcel in Timber Ridge District. Mr. Zarafshon explained to the Commission his concern for the rising taxes. The Commission explained to Mr. Zarafshon his tax assessment has decreased since last year. Mr. Zarafshon expressed he still feels the assessment is high and he cannot financially afford to pay it. Commissioner Hutchinson explained the land tables have risen and that has increased the land value on Mr. Zarafshon's assessment. Mr. Zarafshon stated he believes his assessment is not fairly priced, the Assessor's staff reviewed the assessment and corrected one error, the Assessor's staff agreed to re-imburse Mr. Zarafshon \$49.00 and correct the error for next year's assessment. Mr. Zarafshon expressed he still feels the assessment is high, the Commission expressed they sympathize with Mr. Zarafshon but they agree the assessment is fair priced and therefore, cannot lower it.

Steve Lineweaver

Mr. Lineweaver re-approached the Board of Equalization to further discuss the assessments of his property. Mr. Lineweaver stated he did not receive a telephone call regarding some changes to the assessment and new assessment price of one of his properties. The Assessor's staff will review the assessment and give Mr. Lineweaver a follow up telephone call. Mr. Lineweaver also made an appointment for Saturday, February 28 on the Board of Equalization agenda to discuss his remaining properties.

John Westerfield

Mr. Westerfield spoke to the Board of Equalization regarding his concerns for the rising assessed prices. Mr. Westerfield explained he is very concerned over how assessed prices are rising and appraisal prices are declining. The Commission explained if in the next six months, if property values do not start to fall, the Commission may form an independent committee of appraisers to review the assessments.

David & Carol Willis

Mr. and Mrs. Willis approached the Board of Equalization regarding their 4.2 acre parcel in Timber Ridge District. After reviewing the assessment, the Assessor's staff corrected the number of square footage and lowered the assessment to \$278,600.00. Commission staff will follow up with a letter.

The Board of Equalization adjourned for lunch at 12:00 p.m. and reconvened at 1:30 p.m.

Ray & Judy Lerner

Mr. and Mrs. Lerner approached the Board of Equalization concerning their 5.3 acre parcel in Timber Ridge District. Mr. and Mrs. Lerner expressed their concern for the neighboring property, which is a business and has many vehicles parked at the property. Mr. and Mrs. Lerner provided photos of the neighboring property for the Commission to review. The Commission and Assessor and Staff reviewed the assessment and agreed to have the Assessor's staff apply an influence factor on the assessment which will lower it to last years assessment value. The Assessor's staff will telephone Mr. and Mrs. Lerner with an exact assessment amount and Commission staff will follow up with a letter stating the new assessment.

Eric Pritchard

Mr. Pritchard approached the Board of Equalization regarding his 5.79 acre parcel in Rock Gap District. After discussing the assessment and property with the Assessor and his staff, the Commission agreed to lower the assessment from \$246,000.00 to \$235,800.00. Commission staff will follow up with Mr. Pritchard with a letter stating the new assessment.

Richard Morgan

Mr. Morgan approached the Commission regarding his two lots in Timber Ridge district. After discussing the lots with the Assessor's staff, the Commission agreed to lower the property with the house to \$130,900.00 and apply an influence factor to the vacant lot, lowering it to last year's rate. Commission staff will follow up with a letter to Mr. Morgan stating the new assessments.

Robert Limberg

Mr. Limberg approached the Board of Equalization concerning his 3.93 acre parcel in Allen District. The Commission and Assessor and his staff discussed the assessment and agreed to lower it from \$73,600.00 to \$60,600.00. Commission staff will send Mr. Limberg a follow up letter stating the new assessment.

Ray Evan

Mr. and Mrs. Evan appeared before the Board of Equalization to discuss their 5.37 acre parcel in Timber Ridge District. Mr. and Mrs. Evan have a double wide mobile home on the property. The Commission and Assessor and his staff discussed the property and the assessment. Mr. and Mrs. Evan provided a copy of their homeowners insurance to the Commission for review. After reviewing the homeowner's policy and discussing the assessment with the Assessor's staff, the Commission agreed to have the Assessor's staff hard key and reduce the appraised value from \$204,600.00 to \$156,800.00. Commission Staff will follow up with a letter to Mr. and Mrs. Evan stating the new assessment.

John Jones

Mr. Jones approached the Board of Equalization regarding his 1.2 acre parcel in Timber Ridge district. The Commission explained to Mr. Jones the Asessors's office had already lowered his assessment to last years amount. Commission Staff will follow up with a letter to Mr. Jones stating the exact amount of the assessment.

Herbert Bohrer

Mr. Bohrer approached the Board of Equalization concerning his 2.44 acre parcel in Sleepy Creek District. Mr. Bohrer asked the Commission a few questions about the classification of assessments. The Commission explained the Commission cannot change classifications of the assessments but will get Mr. Bohrer the telephone number for the WV State Tax Commissioner. Mr. Bohrer has a mobile home on the property and explained the mobile home is vacant. After discussing the assessment with the Assessor and his staff, the Assessor's staff agreed to change the factor to a D on the mobile home which will lower the assessment from \$56,700.00 to \$53,200.00. Commission Staff will follow up with a letter to Mr. Bohrer stating the new assessment.

Charles Rogers

Mr. Rogers approached the Board of Equalization regarding his 2 lots of property in Sleepy Creek district. Mr. Rogers explained to the Commission he has a 1979 mobile home on one of the lots. The Commission and Assessor and his staff discussed the properties and the Assessor suggested Mr. Rogers merge the lots into one. The Assessor explained this could save money for tax purposes. The Assessor also suggested Mr. Rogers put his property in the Managed Timber program, the Assessor explained to Mr. Rogers he can obtain an application for the program at the assessor's office. The Commission agreed not to lower the assessment.

John E. Michael

Mr. Michael approached the Board of Equalization regarding his property in Allen district. After reviewing the assessment, the Commission and Assessor agreed not to lower the assessment.

Mike Luipersbeck

Mr. Luipersbeck approached the Board of Equalization regarding his 2.18 acre parcel

in Allen District. Mr. Luipersbeck expressed his concern for the rising increase in taxes. Mr. Luipersbeck also requested he get a fair value assessment on his property. The Assessor's staff reviewed and discussed the assessment with Mr. Luipersbeck. Mr.Luipersbeck informed the Assessor's staff the upstairs of his home is unfinished, the Assessor's staff made the adjustment and lowered the assessment to \$189,900.00. The Commission agreed this was a reasonable value. Commission staff will follow up with a letter to Mr. Luipersbeck stating the assessment.

Tim Boyne

Mr. Boyne had previously appeared in front of the Board of Equalization on Feb. 12, 2009 to discuss his property in Treeland Hills Subdivision in Bath District. Mr. Boyne requested a lower assessment explaining the driveway to his residence is not a state maintained road and is bad condition. Commissioner Hutchinson agreed to drive to his residence to check out the road condition and report back to the Assessor. Mr. Boyne has returned to the Board of Equalization to follow up on the road condition and request a lower assessment amount. Commissioner Hutchinson explained to Mr. Boyne she drove down the road and on that particular day, the road was not in bad condition. Mr. Boyne insisted the road is in bad condition and is not state maintained. The Assessor's staff informed Mr. Boyne and the Commission that the road is classified as a sub division road. The Commission and the Assessor's office staff discussed and agreed to change the road classification to dirt, which lowered the assessment from \$120,200.00 to \$113,100.00. Commission staff will follow up with a letter stating the new assessment.

Leroy Stotler

Mr. Leroy Stotler approached the Board of Equalization regarding his 1.24 acre lot in Apple Orchard Acres in Rock Gap district. Mr. Stotler informed the Commission he has a doublewide mobile home on the property. Mr. Stotler presented his homeowner's insurance policy to the Commission to review. After reviewing the insurance policy and discussing the property with the Assessor, the Commission agreed to lower Mr. Stotler's assessment to \$123,000.00. Commission Staff will follow up with a letter to Mr. Stotler stating the new assessment.

<u>Jerry Ortel</u>

Mr. Ortel approached the Board of Equalization regarding his property in Sleepy Creek district. After reviewing the assessment, the Assessor's staff made some corrections and lowered the assessment to \$78,100.00. Commission Staff will follow up with a letter to Mr. Ortel stating the new assessment.

Jim Dupont

Mr. Dupont approached the Board of Equalization regarding his 75.66 acre parcel in Allen District. Mr. Dupont explained to the Commission and Assessor and his staff the house is not finished construction. After discussing the assessment, the Commission agreed to lower the assessment to \$320,000.00. The Assessor's staff will hard key the new amount in the computer. Commission staff will follow up with a letter to Mr. Dupont stating the new assessment.

John Darby

Mr. Darby approached the Board of Equalization concerning his 3.2 acre parcel in Cacapon district. The Assessor's staff informed the Commission, they had lowered Mr. Darby's assessment from \$200,800.00 to \$196,600.00. Mr. Darby explained he felt the new assessment was still high and requested to have it lowered. The

Commission took a vote and on a 2 to 1 vote, the Commission agreed to leave the assessment at \$196,600.00. Commissioners Dugan and Hutchinson agreed with the amount, Commissioner Swaim voted against the amount and voted to lower the assessment to \$189,000.00. Commission Staff will follow up with a letter to Mr. Darby stating the new assessment amount.

Frank Kucharski

Mr. Kucharski approached the Board of Equalization to discuss his 2 parcels of land in Cacapon district. After discussing the assessments with the Assessor's staff, the staff lowered the assessments to \$23,700.00 and \$28,900.00. Commission staff will follow up with a letter to Mr. Kucharski stating the new assessments.

Lou and Mary Clawges

Mr. and Mrs. Clawges approached the Commission regarding their 3.8 acre parcel in Bath district. The Assessor's staff explained to Mr. and Mr. Clawges that the land tables have risen and that is causing the increase in land assessments. Mr. and Mrs. Clawges explained their concern for the increasing tax assessments and are worried about the future. Commissioner Hutchinson explained the Commission is going to keep an eye on property values over the next six months and if it worsens the Commission may form a committee through the County Commission to review and assess the values. The Commission did lower the assessment.

Dennis Beddow

Mr. Beddow approached the Board of Equalization regarding some of his properties. The Commission and Assessor reviewed and discussed the assessments. The Assessor's staff agreed to adjust the land factor on Mr. Beddow's 6.25 acre parcel in Allen district and lower the assessment to \$23,700.00.

<u>Upcoming Meetings</u>
<u>February 27, 2009 @ 9:30 a.m.</u>
Board of Equalization Meeting
Morgan County Meeting Room

February 28, 2009 @ 9:00 a.m. Board of Equalization Meeting Morgan County Meeting Room